



**BOROUGH OF HIGHLANDS
DEPARTMENT OF BUILDINGS & HOUSING**

151 Navesink Avenue, Highlands NJ 07732
732-872-1224

COUNCIL ON AFFORDABLE HOUSING FEE REQUIREMENTS

The Council on Affordable Housing (COAH), as established by the New Jersey Fair Housing Act (N.J.S.A. 52:27D-301 et seq.)

When is a COAH Fee required?

1. RESIDENTIAL DEVELOPMENTS

- a. New Construction (Exception: Developments that include affordable housing units)
- b. Adding of an additional dwelling unit to an existing structure
- c. When an increase in residential density is permitted under N.J.S.A. 40:55D-70(d)(5)
- d. Structure undergoes a more intense use
- e. Demolished and replaced
- f. Expanded (addition of interior living space)

Residential Exemptions include:

- ✓ When Developer is providing affordable units elsewhere in municipality
- ✓ Developers of educational facilities
- ✓ Developers of houses of worship and other uses that are entitled to exemption from New Jersey real property tax, provided no additional housing or residential units, including assisted living and continuing care retirement communities
- ✓ Development or improvement to structures of owner-occupied property in which there is located an affordable accessory residence.
- ✓ Construction of a new accessory building or other structure on the same lot as the principal building if the assessed value of the structure is determined to be less than \$100,000

2. NON-RESIDENTIAL DEVELOPMENTS

- a. All new non-residential Development on unimproved lots
- b. All Development resulting in any addition to existing structures for non-residential proposes
- c. When a structure is demolished and replaced

Non-Residential Exemptions include:

- ✓ Development resulting in an increase in equalized assessed value resulting from alterations, change in use within the existing footprint, reconstruction, renovations and repairs
- ✓ Developments claiming exemption pursuant to the Statewide Non-Residential Development Fee Act (N.J.S.A. 40:55D-8.1 through 40:55D-8.7), as specified in Form N-RDF "State of New Jersey Non-Residential Development Certification/Exemption." Any exemption claimed by a developer shall be substantiated by that developer

